1942

File No. Finance II, 4.

Legal DEPARTMENT

R BRANCH p.5(E)

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Subject:—

Rules and Notifications under the Bombay Finance Act, 1932

C O N T E N T S.

Legal Department File No. Finance II / 42.

Sr. No.	Compilati n No.	Subject	Pages
		Rules & Notifications under the Bombay Finance Act, 1932.	
1.		Sec 29(2)(aa) ----Notification under	1
	O.No. 201 9-1-42.	Sec. 29(2)(aa) --Draft Notification in super session of the previous notification	1-3
2.	O.No. 1744 25-2-42.	Sec. 11.3(7)(i) ---- Draft Notification under	15-17

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Office of the E.L.A.

A revised draft notification is sent herewith.

2. Preamble:- As the Notified Area Committee of Sabarmati has already been abolished and a village panchayat committee has been constituted in the village of Sabarmati, the rules for the collection of the Urban Immoveable Property Tax in the Notified Area of Sabarmati, notified by Government Notification, Revenue Department No. 1031/39, dated 7th November 1939, will no longer apply to the village. The draft notification, therefore, provides for supersession of this Government Notification.

3. Revised draft rule 1.- As desired by Secretary, H.D. the rule has been revised so as to make the rules applicable to the villages of Chembur, Mulund and Bhayndar with effect from the date on which village panchayats are constituted in these villages under the Bombay Village Panchayats Act, 1933.

4. Revised draft rule 3.- This rule makes it clear that the assessment list shall contain the annual letting value on which lands and buildings are assessed.

5. Revised draft rule 6.:- Revised draft rule 10, which corresponds to Revenue Department draft rule 7, provides that no appeal shall be entertained unless it is made within 15 days of the date on which the assessment list is deposited in a public place. It is necessary that the public should be given notice that the assessment list is so deposited. The revised draft rule 6 mak s the necessary provision

6. Revised draft rule 7. :- This rule corresponds to Revenue Department draft rule 6. The provision in clause (ii) of the Revenue Department draft rule that the entries in the assessment list shall be accepted as conclusive evidence of the amount of the tax leviable on buildings and lands is outside the scope of the provision in clause (aa) of section 29(2)

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of the Bombay Finance Act and has, therefore, been deleted from the revised draft rule 7.

7. Revised draft rule 8 . :- The draft rule 6 provides that subee subject to such alterations as may be made in the assessment list under theprovisions of these rules and to the result of an appeal made thereunder the entries in the assessment list shall be accepted as conclusive evidence. The Revenue Department draft rule 7 provides inter alia that no appeal shall be entertained unless it is made within fifteen days of the date on which an amendment is finally made in the assessment list. There is no providing for alterations or amendments being made in the assessment list. Such a provision appears necessary. The necessary provision has, therefore, been made in the revised draft rule 8 on the lines of the provision contained in rule 8 of the rules for collection of the Urban Immoveable Property tax in the Notified Area of Sabarmati.

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Remembrancer of egal Affairs.

U.R. to R.D.No. 203, dated the9th January 1942.

Revenue Department.

Bombay Castle. 1942.

No. 8836/28. - The following draft of a notification which it is proposed to issue under section 11 of the Bombay Finance Act, 1932(Bom. II of 1932), is published as required by sub-section (3) of the said section 11 for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration by the Government of Bombay on or after. 1942.

Bombay Finance Act, 1932.

x To be filled in by the R.D.

2. Any objection or suggestion which may be received by the Secretary to the Government of Bombay, Revenue Department, from any person with respect to the said draft on or before the date aforesaid will be considered by Government:-

Draft Notification.

No. 8836/28. - In exercise of the powers conferred by section 11 of the Bombay Finance Act, 1932(Bom. II of 1932), the Government of Bombay is pleased to amend the Bombay Electricity Duty Rules, 1932, published in Government Notification in the Revenue Department, No. 8836/28, dated the 14th September 1932, as follows, namely:-

In Form A appended to the said rules---

of the Said Notificant at p. 4. ante.

(i) in entry No. 1 for the words "Government" the workds "The Crown" shall be substituted; and

(ii) entry No. 7 shall be deleted.

By order of the Governor of Bombay

Secretary to Government.

Office of the R.L.A.

A revised draft notification is sent herewith.

2. By section 3(7)(i) of Bom. 4 of 1939, entry, No. 7 in the Second Schedule to art II of the Bombay Finance Act, 1932, which exempted any consumer using not more than twelve units in any one month from the payment of electricity duty, has been deleted. It is therefore necessary to delete entry No. 7 in Form A to the Bombay Electricity Duty Rules, 1932. The revised draft notification provides accordingly.

O.S. I.M.M.

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Remembrancer of Legal Affairs.

U.I. to R.D. No. 1744 dated 25-2-42.

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